

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In Re: Big Lots, Inc., et al.

Chapter 11

Case No. 24 - 11967 (JKS)

GOVERNMENT ATTORNEY CERTIFICATION

Pursuant to the requirement of Local Rule 9010-1(e) for admittance of Government counsel to represent the United States of America (or any officer or agency thereof) or any state or local government (or any officer or agency thereof), the undersigned counsel hereby certifies the following in order to satisfy the requirement to appear to represent Texas Taxing Authorities

in this action: I am admitted to practice law in (court(s))

all Texas State courts, all U.S. District/Bankr. Courts for Texas and District of Colorado.

I am in good standing in all jurisdictions to which I have been admitted; and, further, I consent to be bound by the Local Rules of the Bankruptcy Court-District of Delaware and submit to the jurisdiction of this court for disciplinary purposes.

Linebarger Goggan Blair and Sampson, LLP

Agency/Organization

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